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U.S. DISTRICT COURT

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IN THE UNITED STATES DISTRICT COURT

DISTRICT OF UTAH

<p>UNITED STATES OF AMERICA,</p> <p>Plaintiff,</p> <p>v.</p> <p>SHARON GORDON,</p> <p>Defendant.</p>	<p>FELONY INFORMATION</p> <p>VIOLATIONS:</p> <p>COUNT 1: 18 U.S.C. § 1343 (Wire Fraud)</p> <p>COUNT 2: 26 U.S.C. § 7206(1) (False Statement on a Tax Return)</p> <p>Case: 4:23-cr-00076 Assigned To : Shelby, Robert J. Assign. Date : 9/21/2023</p>
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The United States Attorney charges:

I. BACKGROUND

At all times relevant to the Felony Information:

1. The Lava Bluff Homeowners Association was a private association that managed the Lava Bluff Mobile Park in Hurricane, Utah.

2. Defendant Sharon Gordon was treasurer of the Lava Bluff HOA. In this capacity, she had access to the HOA's bank accounts and was responsible for managing HOA funds and financial records.

II. THE SCHEME AND ARTIFICE TO DEFRAUD

3. Beginning on a date unknown, and at least as far back as 2016, and continuing to at least March 2022, in the District of Utah and elsewhere,

SHARON GORDON,

defendant herein, devised and intended to devise a scheme to defraud, and to obtain money and property by means of materially false and fraudulent pretenses, representations and promises, and omissions of material facts.

4. In executing and attempting to execute the scheme and artifice to defraud, and in furtherance thereof, Gordon knowingly transmitted and caused to be transmitted, wire communications in interstate commerce in violation of 18 U.S.C. § 1343 (Wire Fraud).

III. OBJECT OF THE SCHEME AND ARTIFICE TO DEFRAUD

5. It was the object of the scheme and artifice to defraud for Gordon to fraudulently obtain money from the HOA through false statements, misrepresentations, deception, fraudulent conduct, and omissions of material facts, and thereafter cause the money to be diverted for Gordon's personal use and benefit. In executing and furthering the scheme, Gordon used interstate wire transmissions and the facilities and means of interstate commerce.

IV. MANNER AND MEANS OF THE SCHEME AND ARTIFICE

6. Gordon used the following manner and means in execution and in furtherance of the scheme and artifice to defraud.

7. Gordon diverted funds from HOA accounts by electronically transferring money from an HOA account to her personal bank account, writing checks to herself and her boyfriend and forging other board members' signatures on the checks, depositing checks representing HOA member fees directly into her personal accounts, writing checks to casinos from HOA accounts, and withdrawing cash from HOA accounts.

8. Gordon diverted at least \$232,078 from four HOA accounts: a Mountain America Credit Union containing funds intended for future street repairs, a U.S. Bank account containing HOA savings, a Zions Bank account used as a general operating account for HOA expenses, and a Zions Bank account used for expenses related to the Lava Bluff RV lot.

COUNT 1
18 U.S.C. § 1343
(Wire Fraud)

9. The allegations set forth above and all counts set forth in this Felony Information are incorporated herein by reference and realleged as though fully set forth herein.

10. On or about the dates listed below, in the District of Utah and elsewhere,

SHARON GORDON,

defendant herein, having devised and intended to devise a scheme and artifice to defraud, and for obtaining money and property by means of false and fraudulent pretenses, representations, promises, and omissions of material facts, for the purpose of executing said scheme and artifice to defraud, did cause to be transmitted by means of wire communication certain writings, signs and signals, that is, an interstate wire, in instances including but not limited to the count below:

Count	Date (on or about)	Wire Transmission
1	September 13, 2018	Check in the amount of \$3,000 drawn on Lava Bluff HOA's U.S. Bank account ending in 1351 and deposited in Sharon Gordon's Mountain America Credit Union account ending in 2759.

All in violation of Title 18, United States Code, Section 1343.

Count 2
26 U.S.C. § 7206(1)
(False Statement on a Tax Return)

13. The allegations set forth above and all counts set forth in this Felony Information are incorporated herein by reference and realleged as though fully set forth herein.

14. On or about April 15, 2022, in the District of Utah,

SHARON GORDON,

defendant herein, did willfully make and subscribe a Form 1040 U.S. Individual Income Tax Return, which was verified by a written declaration that it was made under the penalties of perjury and which Gordon did not believe to be true and correct as to every material matter. That Form 1040 U.S. Individual Income Tax Return, which was filed electronically with the Internal Revenue Service, stated that her total income for 2021 was \$13,502, whereas, as she then and there knew that she received an additional amount totaling at least \$20,000 from her scheme to defraud the Lava Bluff HOA in 2021, all in violation of Title 26, United States Code, Section 7206(1).

NOTICE OF INTENT TO SEEK FORFEITURE

Pursuant to 18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461(c), upon conviction of any offense in violation of 18 U.S.C. § 1343, as set forth in this Felony Information, the defendant shall forfeit to the United States of America any property, real or personal, which

constitutes or is derived from proceeds traceable to the scheme to defraud. The property to be forfeited includes, but is not limited to, the following:

- A money judgment of approximately \$63,448.32, which equals the value of any property not available for forfeiture as a result of any act or omission of the defendant for one or more of the reasons listed in 21 U.S.C. § 853(p).
- Substitute property as allowed by 28 U.S.C. § 2461(c) and 21 U.S.C. § 853(p).

Dated September 14, 2023

TRINA A. HIGGINS
United States Attorney



STEPHEN P. DENT
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